In the Supreme Court of the United States

OCTOBER TERM, 1941

No. 138

BERTIE PETTIT, PETITIONER

v.

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE FIFTH CIRCUIT

BRIEF FOR THE RESPONDENT IN OPPOSITION

This is a companion case to *Charles Pettit* v. *Helvering,* No. 137, present term, the petitioners in the two cases being husband and wife. Both cases involve precisely the same question arising upon precisely the same set of facts, and they were decided together by the court below. Accordingly, we respectfully refer the Court to our brief in opposition in No. 137 for the reasons why we believe that the petition for a writ of certiorari should be denied in this case.

CHARLES FAHY,
Acting Solicitor General.

JULY 1941.

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